

accordance with the rules of the countries to which such product is to be exported.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1374, as amended (26 U.S.C. 5201, 5301))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-237, 51 FR 36395, Oct. 10, 1986; T.D. ATF-283, 54 FR 11704, Mar. 22, 1989]

§ 19.396 Spirits removed for shipment to Puerto Rico.

Spirits removed for shipment to Puerto Rico with benefit of drawback or without payment of tax under the provisions of 27 CFR part 28 are subject to the provisions of 27 CFR part 5 in respect to labeling requirements and standards of fill for bottles.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, (26 U.S.C. 5201))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. TTB-8, 69 FR 3829, Jan. 27, 2004]

§ 19.397 Spirits not originally intended for export.

Spirits manufactured, produced, bottled in bottles, packed in containers, or which are packaged in casks or other bulk containers in the United States, originally intended for domestic use may be exported with benefit of drawback or without payment of tax if the cases or bulk containers are marked as required by 27 CFR part 28. The proprietor may relabel the spirits to show any of the information provided for in § 19.395. When the proprietor desires to file a claim for drawback on spirits prepared for export under this section, the provisions of 27 CFR 28.195b shall be followed. When the proprietor desires to withdraw spirits without payment of tax, he shall file a notice in accordance with 27 CFR 28.92.

(Approved by the Office of Management and Budget under control number 1512-0189)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended, 1358, as amended, 1362, as amended (26 U.S.C. 5062, 5205, 5214))

[T.D. ATF-206, 50 FR 23951, June 7, 1985, as amended by T.D. TTB-8, 69 FR 3829, Jan. 27, 2004]

§ 19.398 Alcohol.

(a) *Containers.* Subject to the provisions of subpart R of this part, alcohol for industrial use may be put in bottles, packages, or other containers. Proprietors shall comply with the provisions in subpart S of this part when alcohol for nonindustrial domestic use is bottled.

(b) *Closures.* Closures or other devices shall be affixed to containers of alcohol as provided in subpart T of this part.

(c) *Bottle labels.* All bottles of alcohol for industrial use shall have affixed thereto a label showing "Alcohol" and the name and plant number of the bottler. The bottler may place on the label additional information, if it is not inconsistent with the required information.

(d) *Case marks.* Each case of bottled alcohol shall bear the marks prescribed therefor in subpart R of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended, 1369, as amended (26 U.S.C. 5201, 5206, 5235, 5301))

[T.D. ATF-198, 50 FR 8464, Mar. 1, 1985, as amended by T.D. ATF-206, 50 FR 23952, June 7, 1985]

RECORDS

§ 19.400 Daily summary record of spirits bottled or packaged.

The proprietor shall maintain a separate daily summary record of spirits bottled or packaged as provided in § 19.751.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

INVENTORIES

§ 19.401 Inventories of wines and bulk spirits (except in packages) in processing account.

Each proprietor shall take a physical inventory of wines and bulk spirits (except in packages) in the processing account at the close of each calendar quarter, and at such other time as the appropriate TTB officer may require. The results of the inventory shall be recorded in accordance with subpart W of this part.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1356, as amended (26 U.S.C. 5201))